

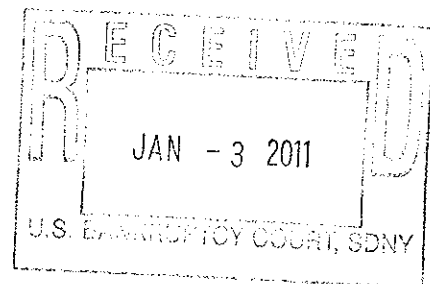
December 29, 2010

Clerk of the United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, NY 10004

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, NY 10111

**Re: Linda & (Michael) Heaney Partner in Partners
Investment Co. (Claim No. 014317)**

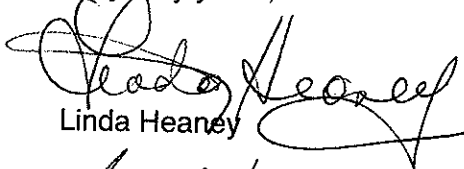
Bankruptcy Case No. 08-1789 (BRL)



Gentlemen:-

I disagree with the Trustee's Determination dated December 3, 2010 to deny my claim. My objection to your determination is based upon the continuing litigation, which has not yet been adjudicated, relating to the status of claims of individuals who invested through partnerships and funds. I respectfully request my claim be reconsidered at the time these cases are adjudicated.

Very truly yours,


Linda Heaney


Michael Heaney



Mr. Michael Heaney
10 Sinclair St.
Farmingdale, NY 11735

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